

#### ABSTRACT OF THE DISCLOSURE

In order to produce a polarizing filter, first and second protective films are adhered to respective surfaces of a polarized film. When  $M_1$ ,  $M_2$  are determined as respective  
5 coefficients of expansion by water absorption of the first and second protective films, the coefficients of expansion satisfy a formula,  $0.65 \cdot M_1 < M_2 < 1.55 \cdot M_1$ . A difference of the thickness between the first and second protective films is more than 2  $\mu\text{m}$  and less than 100  $\mu\text{m}$ . Further, the first and second protective  
10 films are formed of cellulose triacetate, and the polarized film is formed of polyvinylalcohol series. Thus the polarizing filter has no curl to be formed after the protective films are adhered to the polarized film.